

The Gazette



of India

PUBLISHED BY AUTHORITY

No. 15] NEW DELHI, SATURDAY, APRIL 9, 1960/CHAITRA 20, 1882

NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 1st April, 1960:—

Issue No.	No. and date	Issued by	Subject
40	G.S.R. 364, dated the 25th March, 1960.	Ministry of Home Affairs.	Calculation at four per cent of the sale price of scientific Instruments under clause (b) of sub-section (2) of section 8 of the Central Sales Tax Act, 1956, sold in Delhi.
	G.S.R. 365, dated the 25th March, 1960.	Ditto.	Calculation at four per cent of the sale price of medicinal preparations under clause (b) of sub-section (2) of section 8 of the Central Sales Tax Act, 1956, sold in Delhi.
	G.S.R. 366, dated the 25th March, 1960.	Ditto.	Calculation at three per cent of the sale price of the scientific instruments under clause (b) of sub-section (2) of section 8 of the Central Sales Tax Act, 1956, sold in Manipur.
41	G.S.R. 367 dated the 23rd March, 1960.	Ministry of Finance.	Agreement between the Government of India and the Government of Norway for the avoidance of double taxation of income.
42	G.S.R. 375, dated the 30th March, 1960	Ministry of Food and Agriculture.	The Rice and Paddy (Assam) Second Price Control Order, 1960.
43	G.S.R. 376 dated the 31st March, 1960	Ministry of Finance.	The Assam Financial Corporation shall serve the needs of the State of Assam and the Union Territory of Tripura in terms of agreement stated therein.
44	G.S.R. 377, dated the 31st March, 1960	Ditto.	Amendment made in the notification No. 34/60 Central Excises, dated 20th February 1960.

Issue No.	No. and date	Issued by	Subject
45	G.S.R. 378, dated the 1st April, 1960	Ministry of Finance	Amendments made to the Central Excise Rules, 1944.
46	G.S.R. 379, dated the 1st April, 1960.	Ditto.	The Central Government notifies the State Bank of Patiala for the purposes of the sections specified therein.
	G.S.R. 380, dated the 1st April, 1960	Ditto.	The Central Government notifies the State Bank of Patiala for the purposes of the Clauses specified therein.
47	G.S.R. 381, dated the 1st April, 1960	Ministry of Commerce and Industry.	The Industrial Undertakings (Collection of Information and Statistics) Rules, 1959.
48	G.S.R. 382, dated the 1st April, 1960	Ministry of Labour and Employment.	Appointment of date on which the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, shall come into force in all the States and in the Union Territories of Delhi, Himachal Pradesh, Manipur and Tripura.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

PART II—Section 3—Sub-section (1)

General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).

MINISTRY OF FINANCE

(Department of Revenue)

New Delhi, the 9th April 1960

G.S.R. 387.—The following draft of a further amendment to the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by the said sub-section (3) of the said section 43B for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th May, 1960.

2. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In the said Rules, in the Second Schedule, the entries against serial number 54 shall be deleted.

[No. 23/F. No. 34/229/59-Cus.IV.]

CUSTOMS AND CENTRAL EXCISE

New Delhi, the 9th April 1960

G.S.R. 388.—The following draft of a further amendment to the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by the said sub-section (3) of the said section 43B for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th May, 1960.

2. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In the said rules, in the Second Schedule, for the existing item 30 and the entry relating thereto the following shall be substituted, namely:—

30 Jute mill accessories, namely:—

- (i) Card staves.
- (ii) Wood lagging.
- (iii) Loom lay blocks.
- (iv) Card or gill pins.
- (v) Picking arms (picking sticks)"

[No. 21/F. No. 34/321/59.Cus-IV.]

G.S.R. 389.—The following draft of certain further amendments to the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by the said sub-section (3) of the said section 43B for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 12th May, 1960.

2. Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

Draft Amendment

In the said rules—

- (i) in the First Schedule, the entries against Serial No. 22 shall be deleted; and
- (ii) in the Second Schedule, for the existing item 56 and the entry relating thereto the following shall be substituted, namely:—

"56 Pigments, colours, paints, enamels, varnishes, lacquers and paint ancillaries including impregnated varnishes and super synthetic enamels used in the electrical industry".

[No. 22/F. No. 34/21/60.Cus-IV.]

G.S.R. 390.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry the Central Government hereby makes the following further

amendment in the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

Amendment

In the said rules, in the First Schedule after item 31 and the entries relating thereto, the following shall be inserted, namely:—

“32 Silk fabrics containing noil yarn—One rupee and forty three naye paise per pound of noil yarn content.”

[No. 24/F No. 34/271/59-Cus IV]

G.S.R. 391.—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

Amendment

In the First Schedule to the said rules, for the existing item 23 and the entries relating thereto, the following shall be substituted, namely:—

“23. Handicrafts and other articles made of alabaster—Rupees one hundred and twenty six per ton.”

[No 25/F No 34/302/59-Cus.IV.]

G.S.R. 392.—In exercise of the powers conferred by sub-section (3) of Section 43B of the Sea Customs Act, 1878 (8 of 1878) and Section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the Customs and Central Excise Duties Export Drawback (General) Rules, 1960, the same having been previously published as required under the said sub-section (3) of Section 43B, namely:—

Amendment

In the said Rules,—

For the entries shown against serial No. 2 to the First Schedule, the following entries shall be substituted, namely:—

‘2. Plastic goods other than spectacle frames, leather cloth, ployvinyl, chloride cables and plastic sequins, that is to say—

- (1) Polystyrene moulding powder Twenty-one naye paise per pound.
- (2) Polyvinyl chloride sheeting Twenty-nine naye paise per pound.
- (3) Urea formaldehyde moulding powder Sixteen naye paise per pound.
- (4) Articles or component parts of any articles which are made wholly or any one, and not more than one, of the following materials
 - (i) Cellulose acetate moulding powder Seventy-seven naye paise per pound.
or cellulose acetate sheets.
 - (ii) Cellulose acetate butyrate moulding powder Seventy-two naye paise per pound.
 - (iii) Cellulose nitrate sheets, films, rods or tubes, One rupee and thirteen naye paise per pound.
 - (iv) Polymethyl methacrylate sheets, films, rods or tubes, One rupee and eighty-six naye paise per pound.
 - (v) Polystyrene moulding powder Twenty-one naye paise per pound.
 - (vi) Polyvinyl chloride sheeting Twenty-nine naye paise per pound.
 - (vii) Urea formaldehyde moulding powder Thirty-six naye paise per pound.

(5) Articles made of ploythlene moulding powder. Seventy-two naye paise per pound

Provided that the exporter produces evidence to the satisfaction of the Customs Collector that the quantity of polyethylene moulding powder equal to the quantity of articles of polyethylene moulding powder being exported, has been imported by him within the period of six months immediately preceeding the date of such exportation, and that this quantity of imported polyethylene moulding powder has not been

- (i) similarly correlated to, and accounted for against, any other previous exportation of articles of polyethylene moulding powder; or
- (ii) previously re-exported as such, or in any other form with or without claim for drawback."

[No. 26/F. No. 34/175/59-Cus.IV.]

M. C. DAS, Dy. Secy.

(Department of Revenue)

CENTRAL EXCISES

New Delhi, the 9th April 1960

G.S.R. 393.—In exercise of the powers conferred by rule 12-A of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government hereby directs that in case of asbestos-cement products, manufactured in and exported from India or the State of Pondicherry, to any country or territory out of India or the said State, other than a country or territory with a common land frontier with India which has been declared to be foreign territory under section 5 of the Indian Tariff Act, 1934 (32 of 1934), except Pakistan and Burma, or shipped as provisions or stores for use on board a ship proceeding to a foreign port, a rebate of excise duty in respect of the excisable materials used in the manufacture of such goods shall be allowed subject to the conditions and limitations set out in Appendix I hereto, provided that—

- (1) the goods are exported by an exporter in accordance with the procedure set out in Appendix I aforesaid;
- (2) the value of the goods at the time of exportation is, in the opinion of the Collector of Central Excise, not less than the amount of the rebate of excise duty claimed;
- (3) the amount of rebate of excise duty admissible is not less than five rupees;
- (4) the exporter undertakes to refund to the Collector of Central Excise, on demand being made within six months of the date of payment, any rebate erroneously paid to him.

APPENDIX I

1. (i) The rate of rebate of excise duty admissible under this notification, on the shipment of the asbestos-cement products, shall be the average excise duty paid on the excisable articles, used in the manufacture of asbestos-cement products.

(ii) Such rate shall be determined by the Central Government (hereinafter referred to as the Government) at such intervals as the Government may consider necessary on the basis of the information furnished by the manufacturers of the asbestos-cement products, and verified by the Government in respect of the said duties paid during such period as in the opinion of the Government is relevant for the purpose.

2. The exporter of the asbestos-cement products shall apply in writing in Form A for registration to the Collector of Central Excise, in whose jurisdiction the exporter's manufacturing premises is situated, and shall similarly get the registration renewed in the month of January every year.

(3) The exporter shall, at the time of the shipment of the asbestos-cement products—

(a) make a declaration on the relative shipping bill that a claim for drawback is being made under this notification; and

(b) furnish the Customs Collector with a copy of the shipment invoice or any other document giving particulars of the description, quantity and the value of the asbestos-cement products under shipment.

4. In order to obtain payment of rebate, the exporter shall prepare an application in Form B, and present it to the Collector within three months of the date of entry of the asbestos-cement products for shipment, together with the bill of lading or shipping bill duly certified by an officer of Customs to the effect that the asbestos-cement products have in fact been exported.

5. If the asbestos-cement products are not exported or the proof of export is not furnished to the satisfaction of the Collector, in the prescribed manner and within the prescribed time limit, the Collector may in his discretion disallow the whole or any part of the claim for the rebate.

6. The exporter shall produce any books of accounts or other document relating to the proportion and quantity of excisable material used in the manufacture of asbestos-cement products and the duty paid thereon, when required to do so by the Collector.

7. The exporter of the asbestos-cement products in respect of which a rebate is claimed shall give access to every part of the manufactory to any officer of the Government specially authorised in this behalf by the Collector or the Central Board of Revenue, to enable the officer so authorised to inspect the process of manufacture and to verify by actual check or otherwise the statement made in support of the claim for rebate.

8. Rebate of Excise duty shall be allowed at the rates for the time being in force in respect of the goods exported :—

- (a) through the ports of Bombay, Madras or Calcutta by the Collector of Central Excise, Bombay, Madras, or Calcutta, as the case may be;
- (b) through the other ports, or by land by the Collector of Central Excise with whom the exporter is registered.

FORM 'A'

(See para. 2 of Appendix).

Application for registration/renewal of registration for export, under claim for rebate, of (name of the goods) under rule 12-A of the Central Excise Rules, 1944—

(Delete the letters and words not applicable).

To

The Collector of Central Excise

Sir,

I/We residing at taluk District request that I/We desire to register/renew our registration to export (name of the goods) under claim for rebate of duty, for the year

2. I/We submit a list of goods intended to be exported, along with the manufacturing formula of each, duly signed by the manufacturers of the goods, with special reference to the quantity or proportion of excisable materials actually used and the quantity and tariff category of such materials so used.

3. I/We declare that I/We will not change the list except with the prior permission of the Collector, and, if the manufacturer should make any revision in the manufacturing formulae of the goods, the revised formulae will be similarly communicated to the Collector and his permission obtained before the goods made according to the revised formulae are exported.

4. I/We agree to abide by the provisions of the Central Excise Rules, 1944, in respect of export of the goods under claim for rebate of duty.

5. I/We declare that to the best of my/our knowledge and belief the information furnished here is true and complete.

Date

Signature of the exporter(s)

Full address

.....

SCHEDULE

(See para. 2 of Form A).

1. List of the goods and their formula of manufacture (attached).
2. Estimated quantity of excisable materials of each tariff category and quality required for each unit of the goods.
3. Quantity of the goods which are estimated to be exported during the year....
4. Particulars of premises where the goods are manufactured.
5. Particulars of Central Excise licence, if any, held by the exporter or the manufacturers.
6. If the exporter is a firm, the names of the partners, and if it is a company, the names of the directors.
7. Business activities in which the exporter is engaged.
8. Financial standing of the exporter.

*LIST OF THE PRODUCTS MANUFACTURED.

S. No. Description of the goods.

Manufacturing formulae
showing the quantity of
excisable materials used
per unit of the goods.

Place

Date

Signature(s) of the manufacturer(s)

*To be submitted to the Collector in triplicate.

FORM 'B'

(See para. 4 of Appendix).

Application for export of goods under claim for rebate of duty under rule 12A of the Central Excise Rules, 1944.

To

The Collector of Central Excise,

I/We have exported the undermentioned quantity and variety of the goods to _____ (name of country). A copy of the relevant Bill of Lading/Shipping Bill/Export Application is also attached. I/We request that rebate of duty to the extent admissible to me may be granted.

- (i) Central Excise Registration No.
- (ii) Name and address of the factory where the goods were manufactured.
- (iii) Particulars of the goods exported—
 - (a) Full description of the goods.
 - (b) Quantity.
 - (c) Value.
- (iv) No. and date of the Bill of Lading/Shipping Bill/Export Application.
- (v) Amount of rebate claimed.

I/We certify that the aforesaid particulars are correct, and I/We am/are the rightful claimant(s) to the rebate of excise duty due thereon which may be allowed in my/our favour.

I/We undertake to refund, on demand being made, within six months of the date of payment, any rebate erroneously paid to me/us.

Date

Signature and full address of the claimant(s).

REFUND ORDER NO. DATED

The claim of Shri/M/S. has been scrutinised with the relevant Bill of Lading/Shipping Bill, and rebate of Rs. (.....Rs.) is sanctioned.

DATE COLLECTOR OF CENTRAL EXCISE,

(FOR EXPORTS THROUGH THE PORTS OF BOMBAY, MADRAS AND CALCUTTA).

Forwarded to:—

(1) The Chief Accounts Officer, Central Excise, for information and necessary action.

(2) The Collector of Central Excise, (with whom the exporter is registered).

DATE COLLECTOR OF CENTRAL EXCISE,

Passed for payment for Rs. (..... Rs.). The amount is adjustable under Head "II-Union Excise Duties-Deduct Refunds".

DATE ... CHIEF ACCOUNTS OFFICER,

Cheque No. dated, issued in favour of Shri/M/S. for Rs. (.....Rs.).

DATE CHIEF ACCOUNTS OFFICER,

Received Cheque No. dated for Rs. (..... Rs.).

DATE SIGNATURE OF CLAIMANT.

(FOR EXPORT THROUGH ANY OTHER CHANNEL).

Certified that I have this day paid the sum of Rs. (..... Rs.) to in satisfaction of his claim.

PLACE OFFICER-IN-CHARGE TREASURY.

DATE

[No. 44/60 No. F. 14/11/60-CXIV.]

L. M. KAUL, Dy. Secy.

(Department of Revenue)

INCOME-Tax

CORRIGENDA

New Delhi, the 1st April 1960

G.S.R. 394.—In the Ministry of Finance (Department of Revenue) Notification No. 32 dated 23rd March 1960, published as G.S.R. 387 in the Extraordinary Issue of the Gazette of India Part II—Section 3—Sub-section (i) dated 25th March 1960.—

For "more" appearing in line 1 of sub-paragraph (cc) under paragraph (h) of Article II on p. 122

Read "mere"

For "perform" appearing in line 1 of para (4) of Article XIV on page 125

Read "performs"

[No. 36/25/42/58-IT.]

N. S. RAGHAVAN, Under Secy.

CENTRAL BOARD OF REVENUE**ESTATE DUTY**

New Delhi, the 2nd April 1960

G.S.R. 395.—The following draft of certain amendments to the Estate Duty Rules, 1953, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 85 of the Estate Duty Act, 1953 (34 of 1953), is published as required by the said sub-section (1) of section 85 for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 9th May, 1960.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the said Board.

Draft Amendments

In the said rules:—

1. in rule 2, clause (b) shall be omitted;
2. rule 17 shall be omitted;
3. in clause (c) of sub-rule (1) of rule 18, for the words "Imperial Bank of India" the words "State Bank of India" shall be substituted;
4. in sub-rule (3) of rule 19, the words "from the date of deposit to the date of death" shall be inserted at the end;
5. in Part IX "Delivery and Preparation of Accounts" in the sub-heading for the figures and word "57, 61 and 72" the figures and word "56 and 72" shall be substituted;

6. in rule 20,—

- (a) in sub-rule (1), for the words, letters and figure "shall be in Form ED 1", the words, letters, brackets and figures "shall, in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), be in Form ED 1" shall be substituted;
- (b) in sub-rule (2), for the word and figures "section 57", the words, figures and brackets "sub-section (1) of section 56" shall be substituted;
- (c) sub-rule (3) shall be omitted;

7. after rule 20, the following rule shall be inserted, namely:—

"20A. *Form of account where death takes place on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958).*—Notwithstanding anything contained in rule 20—

- (1) the account required to be delivered under sub-section (3) of section 53 of the Act shall, in cases where death occurred on or after the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) be in Form ED 1A appended to these rules and the supplementary account mentioned in sub-section (4) of the said section shall be in the same form duly adapted to suit the requirements of the items included therein;
- (2) the account to be annexed to the affidavit of valuation mentioned in clause (a) of sub-section (1) of section 56 of the Act shall also be in Form ED 1A in cases referred to in sub-rule (1) of this rule;
- (3) all such accounts shall show the principal value of each item of property comprised in the estate with full details together with the basis of valuation. Such valuation may be ascertained by the accountable person either by estimating it himself or if ascertained with professional assistance, the certificate of the qualified valuer shall be appended;
- (4) the Controller may at his discretion accept the Form of account substantially similar to the prescribed Form;
- (5) where a grant of representation is not required and an exemption from duty is claimed by reason of the smallness of the estate, the account may be delivered in Form ED 5A in cases referred to in sub-rule (1) of this rule."

8. in rule 22, after the words, brackets and figures "sub-rule (1) or (2) of rule 20", the words, brackets, letter and figures "or under sub-rule (1) or sub-rule (2) of rule 20A" shall be inserted;

9. in rule 25—

- (i) in sub-rule (2), for the figures "57" the figures "56" shall be substituted;
- (ii) in sub-rule (3), for the words, brackets and figures "sub-section (1) of section 84" wherever they occur, the words, letter and figures "section 20A" shall be substituted;

10. for rule 26, the following shall be substituted, namely:—

"26. *Forms*.—(1) An application for a certificate under section 67 of the Act shall be in form ED 2.

(2) A certificate under sub-section (2) of section 57 of the Act shall be in Form ED 3.

(3) A certificate under section 67 or section 68 or section 69 of the Act shall be in Form ED 4.

(4) A discharge certificate where no duty is payable shall be in Form ED 6.

(5) (a) Except where it is issued in pursuance of an order under section 20A or sub-section (1) of section 57, the notice of demand under section 73 shall be in Form ED 7 and shall be accompanied by the assessment Form ED 8.

Provided that the assessment form need not accompany the notice in cases where a penalty or interest has been levied subsequent to the assessment order and it is not practicable to include the amount of the penalty or interest in the assessment form.

(b) The notice of demand under section 73 to be served on the accountable person in pursuance of an order under sub-section (1) of section 57 shall be in Form ED 7A.

(c) The notice of demand under section 73 to be served on the Principal Officer of a company in pursuance of an order under section 20A shall be in Form ED 7B.

(6) The appeal to the Central Board of Revenue under section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 9.

Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6A) The appeal to the Appellate Controller under section 62 of the Act shall be in Form ED 9A. Every memorandum of appeal shall be in duplicate and shall be accompanied by a certified copy of the order appealed against.

(6B) The appeal to the Appellate Tribunal under section 63 of the Act shall be in Form ED 9B. The memorandum of appeal shall be in triplicate and shall be accompanied by (i) the original copy of the order appealed against or a certified copy thereof together with a copy of the same, and (ii) two copies of the order of the Assistant Controller or Deputy Controller relating thereto.

(7) An application requiring the Central Board of Revenue to refer to the High Court any question of law arising out of an order passed under sub-section (3) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 10.

(7A) An application requiring the Appellate Tribunal to refer to the High Court any question of law arising out of an order passed under sub-section (5) of section 63 of the Act shall be in Form ED 10A.

(8) An application for relief under Article VI of the Double Taxation (Estate Duty) Avoidance Agreement between the Government of India and the Government of United Kingdom shall be in Form ED 11.

(9) An application for election under clause (b) of Article XI of the Double Taxation (Estate Duty) Avoidance Agreement between the

Government of India and the Government of United Kingdom shall be in Form ED 12.

(10) An application requiring the Central Board of Revenue to refer the question of disputed value to the arbitration of two valuers under sub-section (4) of section 63 of the Act as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), shall be in Form ED 13.

(10A) An application requiring the Appellate Tribunal to refer the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63 of the Act shall be in Form ED 13A.”;

11. rule 27 shall be omitted;

12. for the heading above rule 28 and rule 28, the following shall be substituted, namely:—

“Particulars to be furnished by companies and corporations regarding stocks, shares or other securities held by a deceased person.

[Sections 20A and 84]

28. *Particulars to be furnished by a foreign company.*—For the purposes of section 20A of the Act, a company to which that section applies shall furnish to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to the company—

- (i) name of the deceased member or debenture-holder;
- (ii) last known address;
- (iii) date of death;
- (iv) date of lodgment or notification of probate or letters of administration or of notice of death;
- (v) description of shares, debentures or stock with (distinctive numbers) held in the company by the member or debenture-holder at the time of his death;
- (vi) nominal value per share, stock or debenture;
- (vii) market value per share, debenture or stock at date of death;
- (viii) basis of valuation;
- (ix) total market value of holding;
- (x) names and addresses of trustees, administrators or any other legal representatives.”;

13. for rule 29, the following rule shall be substituted, namely:—

“29. Particulars to be furnished by an Indian company or a corporation.—

- (1) A company to which sub-section (1) of section 84 of the Act or a corporation to which sub-section (2) of that section applies, shall furnish the particulars mentioned in sub-rule (2) to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to the company or the corporation, as the case may be.
- (2) (a) Where any transfer of a part or whole of the shares, stocks, debenture or other securities standing in the name of the deceased has been registered in the books of the company or corporation and such transfer has been made for valuable consideration—
 - (i) name of the deceased member or holder of debentures or other securities
 - (ii) last known address;
 - (iii) date of death;
 - (iv) name and address of the transferee;
 - (v) description of the shares, stocks, debentures or other securities transferred (with distinctive numbers);
 - (vi) nominal value per share, stock, debenture or other security transferred;
 - (vii) amount of consideration paid by the transferee;

- (viii) name and address of the transferor to whom or of the broker through whom, the consideration was paid;
 - (ix) description of any other shares, stocks, debentures or other securities still standing in the name of the deceased on the date of furnishing the particulars.
 - (b) Where no transfer of any shares, stocks, debentures or other securities standing in the name of the deceased has been registered on the date of furnishing the particulars—
 - (i) name and address of the deceased member or holder of debentures or other securities;
 - (ii) last known address;
 - (iii) date of death;
 - (iv) description of shares, stocks, debentures or other securities in the name of the deceased (with distinctive numbers);
 - (v) nominal value per share, stock, debenture or other security;
 - (vi) market value per share, stock, debenture or other security at date of death;
 - (vii) basis of valuation;
 - (viii) total market value of the holdings;
 - (ix) name and address of the trustee, administrator or other legal representative of the deceased;
 - (x) whether any application has been received from any person for the transfer of such shares, stocks, debentures or other securities, if so, name and address of the person who has applied for transfer.”;
14. for rule 29A, the following rule shall be substituted, namely:—

“29A. *Particulars to be furnished by an Indian company or a corporation in case of the death of a joint holder of shares, stocks, debentures or other securities.*—Where a company within the meaning of the Companies Act, 1956 (1 of 1956) or a corporation established by a Central, State or Provincial Act has knowledge through any of its principal officers of the death of any of the joint holders of shares, stocks, debentures or other securities in the company or the corporation, it shall within three months of the receipt of intimation of death furnish the following particulars to the Assistant Controller or the Deputy Controller who performs the functions of the Income-tax Officer under the Income-tax Act in relation to that company or corporation—

- (i) the name of the deceased joint holder;
- (ii) last known address;
- (iii) date of death;
- (iv) the name and address of every other person holding the shares, stocks, debentures or other securities jointly with the deceased joint holder;
- (v) the description of the shares, stocks, debentures or other securities so held jointly (with distinctive numbers);
- (vi) the nominal value per share, stock, debenture or other security held jointly immediately before the death of the joint holder;
- (vii) the beneficial interest of the deceased joint holder in the shares, stocks, debentures or other securities, if known;
- (viii) market value per share, stock, debenture or other security at date of death;
- (ix) basis of valuation;
- (x) total market value of the shares, stocks, debentures or other securities jointly held on the date of the death of the deceased;
- (xi) the name and address of the trustee, administrator or other legal representative of the deceased, if known.”;

15. rule 36 shall be omitted.

16. in sub-rule (1) of rule 39, after the words “is required to be made at the instance of the appellant”, the words, brackets and figures “in cases where death occurred before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)” shall be inserted;

17. after rule 39, the following rule shall be inserted, namely.—

"39A Procedure for referring the question of disputed value to the arbitration of two valuers under sub-section (6) of section 63—(1) If the reference to the arbitration of two valuers is to be made at the instance of the appellant, he shall make an application to the Appellate Tribunal in Form ED 13A nominating his valuer therein. On receipt of such application the Appellate Tribunal shall call upon the respondent to nominate his valuer. On receipt of the nominations of both the appellant and the respondent, the Appellate Tribunal shall pass an order referring the dispute to the two valuers referred to above, who shall for the purposes of these rules be referred to as the Committee of Arbitration.

(2) If the reference to the arbitration of two valuers is made at the instance of the Appellate Tribunal, that Tribunal shall communicate to the appellant and the respondent its intention to refer the question of disputed valuation to the arbitration of two valuers and shall require the appellant and the respondent to nominate their valuers. The appellant and the respondent shall within one month from the date of receipt of the Appellate Tribunal's communication intimate the name and address of the valuer nominated by each. On receipt of the intimation from the appellant and the respondent, the Appellate Tribunal shall make an order appointing the two valuers to act as the Committee of Arbitration.

(3) If the Committee of Arbitration requires any information or documents for deciding the reference it shall be entitled to call for such information or documents from the appellant or from the respondent, as the case may be.

(4) The Committee of Arbitration shall notify to the appellant and the respondent at least fourteen days before the date of hearing, the date, time and place fixed for the hearing.

(5) Any application to the Committee of Arbitration for adjournment of the hearing shall be made so as to reach the Committee at least seven days before the date of hearing, but the Committee of Arbitration may refuse to grant an adjournment if it is satisfied that there are no sufficient grounds for adjournment.

(6) Where on the day fixed for the hearing of the reference or on any other day to which the hearing may be adjourned, the appellant does not appear, the Committee may in its discretion decide the reference *ex parte* on its merits.

(7) Any person eligible to represent the appellant in any estate duty proceeding by virtue of section 83 of the Act may, if specifically authorised for the purpose by the appellant, represent the appellant before the Committee of Arbitration.

(8) Any officer of the Central Government or any legal practitioner may, if specifically authorised for the purpose by the Controller, represent the Controller before the Committee of Arbitration.

(9) As soon as the decision of the Committee of Arbitration is ready, the Committee shall communicate such decision duly authenticated by both the valuers to the Appellate Tribunal.

(10)(a) If any vacancy occurs in the Committee of Arbitration on account of transfer, leave or otherwise, the appellant or the respondent, as the case may be, shall forthwith nominate another person to fill up the vacancy.

(b) The Committee as reconstituted may, however, continue the proceeding from the stage at which it was left by its predecessor.

Provided that either party shall be entitled to a rehearing of the proceeding or any part thereof by the Committee as reconstituted, if it so demands.

(11) All communications intended for the Committee of Arbitration shall be addressed to the Registrar, Income-tax Appellate Tribunal, Churchgate, Bombay.

(12) The fees to be paid to the valuers shall be according to a scale which shall be fixed by the Central Government from time to time in this behalf.

- (13) The costs of arbitration shall be calculated on the basis of the valuation placed by the Controller on the disputed property and shall be deposited by the appellant with the Tribunal along with the application.
 - (14) Where the question of valuation is referred at the instance of the Appellate Tribunal, the cost of arbitration proceedings shall be borne by the Central Government.
 - (15) Where the properties in dispute are to be valued by valuers of different categories, a separate application shall be made for each category of property and it shall be open to the appellant and the respondent to nominate a separate valuer for each category.
 - (16) Any difference between the costs deposited on the basis of the Controller's valuation and the costs actually payable on the basis of the valuation made by the Committee of Arbitration shall be paid or refunded, as the case may be, within one month from the date of the decision of the Committee.”;
18. in sub-rule (1) of rule 40, after the words, brackets and figures “nominated under the second proviso to sub-section (4) of section 63”, the words, brackets and figures “as it stood before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958)” shall be inserted;
19. after rule 40, the following rules shall be inserted, namely:—
- “40A. Procedure for referring the question of valuation to a third valuer under the proviso to sub-section (6) of section 63.—(1) The procedure laid down in sub-rules (3) to (16) of rule 39A shall apply *mutatis mutandis* to hearings by the third valuer nominated under the proviso to sub-section (6) of section 63.
- (2) Any vacancy occurring in the office of such valuer for any reason shall be filled in the same manner as the initial appointment.
 - (3) Where the reference to the arbitration of two valuers has been made at the instance of the appellant, the costs of any reference made to a third valuer shall be deposited by the appellant, within one month of receipt of intimation by him that a third valuer has been nominated. Where the reference to the arbitration of two valuers has been made by the Appellate Tribunal, the cost of any reference made to a third valuer shall be met by the Central Government.
41. Qualification of certain persons to appear as authorised representatives.—Any person may, if authorised by the person accountable in writing in this behalf, represent him for the purpose of section 83 provided—
- (i) such person is an income-tax practitioner as defined in clause (iv) of sub-section (2) of section 61 of the Income-tax Act;
 - (ii) he has at any time before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958), appeared before any income-tax authority in his capacity as income-tax practitioner; and
 - (iii) he is not disqualified to represent an assessee in any income-tax proceeding by reason of any direction made under sub-section (3) of section 61 of the Income-tax Act.
42. Terms on which period referred to in sub-section (3) of section 53 may be extended.—Where the Controller is satisfied that there are reasonable grounds for allowing an extension of the period referred to in sub-section (3) of section 53, and the accountable person files an affidavit stating the approximate value of the estate liable to duty to the best of his knowledge and furnishes security to the satisfaction of the Controller for the payment of estate duty due thereon, the Controller may in his discretion extend such period, provided the accountable person agrees to pay interest on the duty determined under section 58 at six per cent per annum for the period of extension.”;
20. after Form ED 1, the form shown in Appendix I shall be inserted;
 21. for Forms ED 2 and ED 3, the forms shown in Appendix II shall respectively be substituted;
 22. after Form ED 5, the form shown in Appendix III shall be inserted;
 23. for Forms ED 6 and ED 7, the forms shown in Appendix IV shall respectively be substituted;

24. after Form ED 7, the forms shown in Appendix V shall be inserted;
25. for Form ED 8, the form shown in Appendix VI shall be substituted;
26. after Form ED 9, the forms shown in Appendix VII shall be inserted;
27. after Form ED 10, the form shown in Appendix VIII shall be inserted;
28. after Form ED 13, the form shown in Appendix IX shall be inserted.

[This note is not part of the rules or amendments but is intended to indicate their general purport.]

Explanatory Memorandum.

The above amendments are consequential to the changes made in the principal Act by Act 33 of 1958. The amendments will be brought into effect from the day on which Act 33 of 1958 is brought into force.

Paragraph 1.—A more elaborate definition of the term 'accountable person' has been put in the Act by section 2 of the Act 33 of 1958. Hence the definition given by clause (b) of rule 2 is being deleted.

Paragraph 2.—Rule 17 authorises the calculation of duty on the presentation of an account and for subsequent recovery of additional duty, where necessary. A specific provision for making a provisional assessment is put in the Act itself *vide* new section 57 of the Act. Specific provision for re-assessment of escaped duty is contained in new section 59 of the Act. Hence rule 17 is deleted.

Paragraph 3.—The only change made is the substitution of 'State Bank of India' for the 'Imperial Bank of India'.

Paragraph 4.—It is necessary to make it clear that interest on the deposit made under section 33 (1) (g) shall run only upto the date of death.

Paragraph 5.—*Heading.*—The sections which correspond to present sections 53, 57, 61 and 72 of the present Act are sections 53, 56 and 72.

Paragraph 6.—Reference in sub-rule (2) to section 57 has been changed to section 56 as the relevant section in the new Act is numbered as section 56.

Sub-rule (3) is omitted as existing section 61 does not find a place in the Act as amended.

Paragraph 7.—From the date on which the provisions of Act 33 of 1958 are brought into force, the value of the shares of all lineal descendants will also be taken into account for determining the rate of duty in the case of cessor of a coparcenary interest in joint Hindu family property. Therefore, a slightly modified form of account will have to be used in the case of estates of persons who die on or after the said date. The new rule makes provision for the use of such a modified form.

Paragraph 8.—The change is consequential to the introduction of rule 20A.

Paragraph 9.—The amendments have been made for showing the changes in the numbers of the relevant sections.

Paragraph 10.—Under section 63 of the existing Act, the accountable person has to file an appeal against the order of the Controller before the Central Board of Revenue. Under the amendment Act, the first appeal is to be filed before the Appellate Controller and the second appeal is to be filed before the Appellate Tribunal *vide* sections 62 and 63 of the Act as amended. However, under section 29 of Act 33 of 1958, the existing appellate procedure is preserved in the case of appeals against orders which were made by Controllers before the commencement of the Amending Act. Therefore, it is necessary to keep alive the existing procedure for filing appeals to the Board in such cases. The amendments to rule 26 have been made with this object.

Paragraph 11.—The procedure for recovery has now been embodied in the Act itself *vide* section 73 (5). This rule is therefore deleted.

Paragraph 12.—The existing rule derives its authority from sub-section (1) of section 84. Under the amendment Act this sub-section has been put in as a separate section 20A. The reference in the rule has therefore been changed from section 84 to section 20A. The present rule merely states that the company

shall furnish a statement to the Controller. The scrutiny of such returns is made by the Income-tax Officer who performs the functions of an Income-tax Officer under the Income-tax Act in the case of the company. This is brought out in the revised rule. The revised rule also covers corporations mentioned in revised section 84(2).

Paragraph 13.—This rule derives its authority from sub-section (2) of section 84 as it stands at present. After the amendment, the relevant section becomes sub-section (1) of section 84. The reference to the section has therefore been corrected in the revised rule. The original section covered only shares. The revised section covers also debentures. This change is also reflected in the revised rule.

Paragraph 14.—The reference to the Indian Companies Act, 1918, has been replaced by a reference to the Companies Act, 1956.

Paragraph 15.—Existing rule 36 deals with statutory corporations. These are now covered by revised rule 29. Therefore rule 36 is deleted.

Paragraphs 16, 17, 18 and 19 (first part).—Please see remarks against paragraph 10.

Paragraph 19 (second part).—Rule 41 is intended to permit Income-tax Practitioners recognised under section 61 of the Income-tax Act before the commencement of the Estate Duty (Amendment) Act, 1958 (33 of 1958) to appear in Estate Duty proceedings also.

Paragraph 19 (third part).—Rule 42 prescribes the conditions under which the Controller of Estate Duty will grant extension of time for filing the statement of account referred to in section 53 (3).

Paragraphs 20 to 28.—These paragraphs make consequential changes in the forms attached to the Estate Duty Rules.

APPENDIX I

GOVERNMENT OF INDIA

E.D. 1-A.

ESTATE DUTY (See Rule 20-A)

In the Office of the Controller of Estate Duty, Range/Circle.....

NOTE.—Form 1-E issued herewith contains the notes to which reference is made in this Form by numbers or letters enclosed in brackets.

In the estate of deceased.

I/We ⁽¹⁾..... make oath/affirm and declare as follows:—

1. I am/We are the person/persons liable under the Estate Duty Act, 1953, to deliver an account of the estate of the abovementioned deceased and to pay the duty thereon under the said Act.

2. That the deceased died on the.....day of.....19..... at.....and was aged.....years. He/She was at the time of death domiciled in (2).....

3. The First Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, within the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

The gross value thereof, as at the date of the deceased's death, was Rs. as per account No. I, (First Part).

4. The Second Part of the ACCOUNT No. I, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the immovable property except agricultural land, situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death, including any immovable property

except agricultural land, over which the deceased exercised by will a general power of appointment, but exclusive of property which the deceased may have been possessed of or, entitled to as a trustee and not beneficially.

The gross value thereof, as at the date of the deceased's death, was Rs.
..... as per Account No. I (Second Part).

5. The Third Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain in the same, of all agricultural land situate in the States of India, to which the deceased was entitled for an interest not ceasing on his/her death including any agricultural land over which the deceased exercised by will a general power of appointment, but exclusive of agricultural land which the deceased may have been possessed of or entitled to as a trustee and not beneficially.

6. The Fourth Part of the ACCOUNT No. 1, hereto annexed, is a true account of the particulars and value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of cesses or interest in joint property of a Hindu family governed by the Mitakshra, Marumakkattayam or Aliyasantana law situate in the States of India, and of the interests in such property of the lineal descendants of the deceased.

7. The ACCOUNT No. 2(3), hereto annexed, is a true account of the particulars and gross value, as at the date of the deceased's death, so far as I/we have been able to ascertain the same, of all the movable property of the deceased, whether in possession or reversion, situate out of the States of India, exclusive of what the deceased may have been possessed of or entitled to as a trustee and not beneficially, but including any such movable property over which the deceased had and exercised by will a general power of appointment.

8. There was (4) other movable property of which the deceased was at the time of his/her death competent to dispose within the meaning of sub-section (1) of section 3 of the Act. The particulars and value thereof, as at the date of the deceased's death, so far as I/we have been able to ascertain the same are truly set forth in the ACCOUNT No. 3(a), hereto annexed.

9. The deceased had (5) general power to charge money on immovable property. The particulars of such power are set forth in the ACCOUNT No. 3(b), hereto annexed.

10. (6) I/We have not been able to ascertain the precise amount or value of the movable property referred to in Exhibit annexed to ACCOUNTS Nos. 1, 2, 3(a) and 3(b), although I/we have made the fullest possible enquiries, but so far as the amount and value can be now be estimated, they are stated in ACCOUNT(S) No(s) by reference to the said Exhibit, which contains all the particulars of such property known to me/us. I/We undertake, as soon as the amount and value are fully ascertained to bring in a full account thereof and to pay both the additional duty (if any) payable thereon for which I/we am/are or may be liable, and any further duty, payable by reason thereof, for which I/we am/are or may be liable on the other property mentioned in this declaration.

11. The First Part of the SCHEDULE No. 1, hereto annexed, contains a true and particulars list of the debts due and owing from the deceased at the time of his/her death to persons resident within the States of India, or due to persons resident out of the said States, but contracted to be paid in any such State or charged on property situate within any such State with the names and addresses of the several persons to whom the same are respectively due, and the descriptions and amounts of such debts.

The Second Part of the said Schedule contains a true and particular statement of the allowances under Section 44, on account of debts by way of dower, payable out of the estate of the deceased.

The Third Part of the same Schedule contains a true account of the funeral expenses of the deceased.

12. The SCHEDULE No. 2(3), hereto annexed, contains a true and particular list of the debts due and owing from the deceased at the time of his/her death to persons resident out of the State of India (other than debts contracted to be paid in any such States, or charged on property situate within any such States, which have been entered in the SCHEDULE No. 1) with the names and addresses

of the several persons to whom the same are respectively due, and the descriptions and the amount of such debts. The SCHEDULE No. 2 contains also a true statement of the amount of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country, and included in the ACCOUNT No. 2.

13. The said debts in the said SCHEDULES Nos. 1 and 2 are payable by law out of property comprised in the said ACCOUNTS Nos. 1 and 2 respectively. They were incurred by the deceased *bona fide* for full consideration ⁽⁷⁾ in money or money's worth wholly for the deceased's own use and benefit. They are not, nor are any of them, debts which are primarily payable out of any immovable property ⁽⁴⁾ or debts in respect whereof there is a right to reimbursement from any other property or person ⁽⁹⁾.

14. The SCHEDULE No. 3, hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the immovable property except agricultural land comprised in the said ACCOUNT No. 1 or on some part or parts thereof, with the particulars of the instruments by which the debts and encumbrances were secured or created, and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessors in title. In so far as they were incurred by the deceased, or were created by a disposition made by him/her, they were incurred or created *bona fide* for full consideration in money or money's worth, wholly for the deceased's own use and benefit, and they take effect out of his/her interest. The said debts and encumbrances are not, nor are any of them, primarily chargeable upon any other property, and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person ⁽⁹⁾.

15. The SCHEDULE No. 4, hereto annexed, contains a true and particular list of the debts and encumbrances which were subsisting charges at the deceased's death on the agricultural land comprised in the said ACCOUNT No. 1 or on some part or parts thereof, with the particulars of the instruments by which debts and encumbrances were secured or created and the names and addresses of the several persons to or in whom the said debts and encumbrances are now due or vested.

The said debts and encumbrances were incurred or created by the deceased, or by some one or more of his/her predecessor in title. In so far as they were incurred by the deceased or were created by a disposition made by him/her they were incurred or created *bona fide* for full consideration in money or money's worth, wholly for the deceased's own use and benefit, and they take effect out of his/her interest. The said debts and encumbrances are not, nor are any of them, primarily chargeable upon any other property and they are not debts or encumbrances in respect whereof there is a right to reimbursement from any other property or person.

16. That the deceased made no gifts in contemplation of death, ⁽¹⁰⁾ save those described and valued in Exhibit.....which have been entered in ACCOUNT No.

17. That the deceased made no disposition of property within two years of his/her death, purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise, save ⁽¹⁰⁾ those described and valued in Exhibit which have been entered in ACCOUNT(S) No. (s).....

18. That the deceased made no disposition of property at any time in respect of which the donee did not assume *bona fide* possession to the immediate and entire exclusion of the donor, or where a benefit was reserved or secured to the deceased by contract or otherwise save those described and valued in Exhibit..... which have been entered in ACCOUNT(S) No.(s).....

19. That there is no other property falling under the following descriptions ⁽¹⁰⁾ save those described and valued in Exhibit.... which have been entered in the appropriate accounts as indicated in Exhibit.....

(a) Property in which the deceased or some other person had an interest which ceased on the death of the deceased.

(b) Property which the deceased had enjoyment of or interest in for life, or for some period determinable by reference to his/her death, under an expressed or implied trust in a settlement made by himself/herself.

(c) Property which the deceased caused to be vested in himself/herself and some other person jointly either by disposition, or purchase, so that the other person takes by survivorship

(d) The deceased's severable share of property of which he/she was a joint tenant or joint owner with another or others

(e) Policies which the deceased effected on his/her life, and kept up wholly or partly for the benefit of a donee, whether nominee or assignee

(f) Annuities or other interests which the deceased either alone or by arrangement with any person purchased or provided, including annuities purchased or provided wholly or partially by some person who was at any time entitled to any property derived from the deceased

(g) Gifts by way of creation of a burden or release of a right

20 That to the best of my/our knowledge and belief there is no other property under any title whatsoever in respect of which duty is chargeable on the death of the deceased.

I/We (11) swear/affirm that the statements in paragraphs are true and that the statements in paragraphs are made upon information received by me/us and solemnly and sincerely believed to be true.

1 Signed . . .
Address . . .
2 Signed . . .
Address . . .
* * * * *

Declared on oath or affirmation (12)

before me this day of 19 .
at by the above
named who
personally known to
is/are ————— me
identified by
†Signed . . .
Designation

*If there are more persons than two making the declaration, here insert the signatures and addresses of all the remaining persons

†This may be sworn or affirmed before any Magistrate or other Court, or before a persons having by law authority to receive evidence. The designation of the Magistrate, Court or person should be added below the signature

ACCOUNT No 1—(FIRST PART)

Movable Property situate in the States of India

	Nominal value of Securities	Market price of Securities at the date of death	Gross principal value at the date of death
(1)	(2)	(3)	(4)
	Rs	Rs	Rs
Stocks, Bonds or Funds (including Treasury Bills) of the Central Government or State Governments, as per Form 1-A annexed.			
Stocks, or other Securities of local authorities in India, as per Form 1-A annexed			
Stocks, Bonds, Funds, etc., of other Governments or foreign countries, and Stocks, Debentures, or Bonds of Municipal or other Corporations, or Public Authorities etc., in foreign countries, as per Form 1 A			

1	2	3	4
Stocks, Shares, Bonds or Debentures, of Companies, as per Form 1-A annexed (A). (The denomination of each share or stock unit should be stated.)			
Uncashed dividends and interest, dividends declared, and interest accrued due, in respect of the above investments, to date of death, as per statement annexed (E).			
			Gross principal value at the date of death Rs.
Money in hand or house			
Money in Bank (C)	{ (1) On current account, including accrued interest (2) On deposit, including accrued interest as per statement annexed. }		
Money at the Post Office or other Savings Bank, Building of Co-operative Society, etc., as per statement annexed.			
Money out on mortgage, and interest thereon to date of death, as per statement annexed.			
Money out on bonds, bills, promissory notes and other securities, and interest thereon to date of death, as per statement annexed.			
Book debts, as per statement annexed			
Other debts, as per statement annexed			
Unpaid purchase money of immovable property contracted in lifetime of the deceased to be sold, as per statement annexed.			
Deceased's interests in proceeds of sale of immovable property subject to a trust for sale, whether actually sold or not, as per statement annexed (D).			
Property over which the deceased had and exercised by will a general power of appointment, as per statement annexed (D).			
Property over which the deceased had, but did not exercise, a general power of appointment, and which, by default of exercise of the power of appointment, belonged to the deceased absolutely, as per statement annexed (D).			
Policies of insurance and bonuses (if any) thereon, on the life of the deceased, as per statement annexed.			
Household goods, furniture, books, plate, any wearing apperals including any precious or semi-precious stones or ornaments sewn into the wearing apparel, etc. (E).	{ If sold, realised gross Rs. if sold, estimated at Rs.		
Jewellery, watches, trinkets, etc. (E)	{ if sold, realised gross Rs. if unsold, estimated at Rs.		
Motor cars, carriages, horses, harness, saddlery, etc.(E)	{ if unsold, realised gross Rs. if unsold, estimated at Rs.		
Stock in trade, live and dead farming stock, implements for agricultural purposes, etc.	{ if sold, realised gross Rs. if unsold, estimated at Rs. if taken over at a price Rs.		
Goodwill of business	{ if valued according to custom of trade. if neither, estimated at Rs.		
Profits of business from 19 to date of death			
Ships and shares of ships registered at ports in India, as per statement annexed (F)			
Profits of same to date of death, (G) estimated at			
The deceased's share in movable and immovable property as, a partner in the firm of as per Balance Sheet annexed signed by the surviving partners.			

Gross principal
value at the
date of death

Rs.

Balance Sheet is not available, estimated at	Rs.
Rents of the deceased's own immovable property due prior to the death, but not received by the deceased, (G) estimated at	Rs.
Apportionment of the rents of the deceased's immovable property to date of death, (G) estimated at	Rs.
Income accrued due, but not received prior to the death arising from immovable and movable property in which the deceased had a life or other limited interest, viz., (D).	Rs.
Apportionment of income from such source to date of death	Rs.
Any other income apportioned where necessary, to which the deceased was entitled at his/her death (e.g., pensions, annuities, director's fees, etc.), as per statement annexed.	Rs.
Any interest in expectancy, as per statement annexed (j)	Rs.
Other movable property not comprised under the foregoing heads, viz.	Rs.
Gross Movable Property carried to item I of the Summary	

ACCOUNT No. 1—(SECOND PART)

Immovable Property (including leaseholds) other than agricultural land situate in the States of India

Each item of property should be listed and particulars should be given in Form 1-B in respect of land and any interest in expectancy in immovable property should also be stated (K).	Gross annual value at the date of death	Gross principal value at the date of death
I	2	3
	Rs.	Rs.
Gross Value carried to item XII of the Summary		

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 1—(THIRD PART)

Agricultural land situate in the States of India

Each item of agricultural land should be listed and particulars should be given in Form 1-C, in respect of agricultural land and any interest in expectancy in agricultural land should also be stated.	Gross annual value at the date of death	Gross principal value at the date of death
I	2	3
	Rs.	Rs.
Gross Value carried to item XVIII of the Summary		

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 1—(FOURTH PART)

Cesser of interest in joint family property of a Hindu family governed by Mitakshara/Marumakkattayam/or Aliyasantana law.

Principal value of the family property
(Each item of the property should be listed and particulars should be given in Form 1-D, in respect of all properties belonging to the joint family with details of any gifts, transfers, settlements or trusts, etc., made by the family within 2 years of the death of the deceased)

Deceased's interest therein

Principal value of the deceased's interest ceasing

1

2

3

Name of the <i>Karta</i> of the family	Names of the members of the family who would be entitled to share, if partition took place immediately before death of the deceased, their relationship to the deceased and their share	Interest of all lineal descendants of the deceased in family property	Age of the deceased	If the deceased was below 18 years of age, whether a lineal male ascendant of the deceased was a co-parcener in the family
4	5	6	7	8

To be signed by the person(s) making oath or affirmation.

ACCOUNT No. 2

Movable Property situate outside the States of India, which is not saleable or transferable in any such States.

Note.—Property saleable or transferable in such States should be included in Account No. 1 (First Part)

Particulars of the Property

Local situation

Principal value at the date of death

1

2

3

Rs.

Gross Value
Less cost of administration or realisation (not exceeding 5 per cent.).

Net Value carried to item VI of the Summary

To be signed by the person(s) making oath or affirmation.

ACCOUNTS Nos. 3(a) and 3(b).

3(a) —An account of the movable property other than those in Accounts Nos 1 and 2, of which the deceased at the time of death was competent to dispose within the meaning of Section 3(1).

3(b) —An account of money which the deceased had, at the time of death, a general power to charge on immovable property whether the power was exercised by will or not.

Short material particulars of disposition conferring the power	Particulars of property	Principal value at the date of death
1	2	3
3(a).		Rs
	Gross Value	
	Net Value	
3(b) —(i) Where the power was exercised (as per statement annexed) Rs		
(ii) Where the power was not exercised (as per statement annexed) Rs.		

Total of 3(a) and 3(b) carried to item VIII of the Summary

To be signed by the person(s) making oath or affirmation.

SCHEDULE NO 1—(FIRST PART)

An account of the debts due and owing from the deceased to persons resident within the States of India or due to persons resident out of the said States but contracted to be paid in any such State, or charged on property situate within any such State.

(Where the debts on the deceased's movable property exceed the value thereof, and the deficiency is a proper deduction for Estate Duty purposes against the deceased's immovable property, deduction of such deficiency may be taken in Schedule No. 3)

Name and address of creditor	Description of debt (including date and short particulars of any security for the debt)	Amount
1	2	3
Read Notes (H) and (L).		Rs.

Total of First Part

To be signed by the person(s) making oath or affirmation.

SCHEDULE NO 1 — SECOND PART)

where \mathbf{w}_j is the weight vector of the j th hidden unit, \mathbf{u}_j is the bias vector of the j th hidden unit, \mathbf{v}_j is the weight vector of the j th output unit, and \mathbf{b}_j is the bias vector of the j th output unit. The output of the network is given by

Amount
\$.

CHEDULE OF HARD PART

2. account of a 1 x 10⁶ m² h² d

Amount
(net of Rs. 1,000
which is less)
Rs.

Te al o₁ 1 m 1 Par

Final of 1905, Section 1, 1905, 1905

1 h g y h i a i

CHILDULE 0.2

States of Israel, other Arab States and the Palestinian people, the State is charged on property situated in the State, with the obligation to sell the same to the State.

Name John C. O'Leary
Address _____

Debit (incl. interest and particulars of any account)

Amant

I

2

3

R

Read Note (A)

100311

14615 Odessa, Oregon

SCHEDULE No. 3

*An account of the debts and encumbrances upon the immovable property in Account No. I (Second part)

(Where the debts on the deceased's immovable property exceed the value thereof, and the deficiency is a proper deduction for Estate Duty purposes against the deceased's immovable property, deduction of such deficiency may be taken in Schedule No. 1.)

Nature of debts or encumbrances and by whom created	Short particulars of security with date of, and names of the parties to, any deed	Short particulars of property charged to identify it in above account	Names and addresses of persons to or in whom the debts or encumbrances are now due or vested	Amount of debt or encumbrance
---	---	---	--	-------------------------------

1

2

3

4

5

Rs.

*Read Notes (H) and (L)

To be signed by the person(s) making oath or affirmation.

SCHEDULE No. 4

An account of the debts and encumbrances upon agricultural land in Account No. 1 (Third Part)

(Where the debts on the deceased's agricultural lands exceed the value thereof and the deficiency is a proper deduction for Estate Duty purposes against the deceased's other immovable or movable properties, deduction of such deficiency may be taken in appropriate Schedule.)

Nature of debts or encumbrances and by whom created	Short particulars of security with date of, and names of the parties to, any deed	Short particulars of the agricultural land charged, to identify it in the above account	Names and addresses of persons to or in whom the debts or encumbrances are now due or vested	Amount of debts or encumbrances
---	---	---	--	---------------------------------

1

2

3

4

5

Rs

TOTAL

To be signed by the person making oath or affirmation

SUMMARY

	Rs.	Rs.	Rs.
I. Gross movable property in Account No. 1 (First Part)			
II. <i>Deduct</i> —Total of Schedule No. 1			
III. Net movable property on Account No. 1			
IV. Gross movable property in Account No. 2			
V. <i>Deduct</i> —Total of Schedule No. 2			
VI. Net movable property in Account No. 2			
VII. Net movable property in Account Nos. 1 and 2 (Total of III and VI)			
VIII. Net movable property in Account Nos. 3 (a) and 3(b)			
IX. Coparcenary interest in movable property of H.U.F. in Account No. 1 (Fourth Part)			
X. Interest of all lineal descendants in movable property of H.U.F. in account No. 1 (Fourth Part) (for rate purposes only)			
XI. Total net movable property in Account Nos. 1, 2, 3(a) and 3(b) (Total of VII, VIII, IX and X).			
XII. Gross immovable property other than agri- cultural land in Account No. 1 (Second Part)			
XIII. <i>Deduct</i> —Total of Schedule No. 3			
XIV. Net immovable property other than agricul- tural land in Account No. 1			
XV. Coparcenary interest in immovable property of H.U.F. other than agricultural land in Account No. 1 (Fourth Part)			
XVI. Interest of all lineal descendants in immo- vable property of H.U.F. (other than agricultural land) in Account No. 1 (Fourth Part). (for rate purposes only)			
XVII. Total net immovable property other than agricultural land in Account No. 1 (Total of XIV, XV and XVI)			
XVIII. Gross agricultural land in account No. 1 (Third Part)			
XIX. <i>Deduct</i> —Total of Schedule No. 4			
XX. Net Agricultural land in Account No. 1 (Third Part)			
XXI. Coparcenary interest in agricultural land of H.U.F. in Account No. 1 (Fourth Part)			
XXII. Interest of all lineal descendants in agri- cultural land of H.U.F. in Account No. 1 (Fourth Part) (for rate purposes only)			
XXIII. Total net agricultural land in Account No. 1 (Third and Fourth Parts) (Total of XX, XXI, XXII).			
XXIV. Total of all immovable property including agricultural land (Total of XVII and XXIII).			
XXV. Total of all movable and immovable pro- perty (Total of XI and XXIV)			

Exemptions claimed (N).

ED-I-A

FORM I-A

ESTATE DUTY

Statement of Stocks and Shares to accompany the Estate Duty Account

Amount of stock or No. of shares	Name of company, followed by full description of holding	Nominal value of holding	Market price at the date of death	Principal value at the date of death
1	2	3	4	5
		Rs.	Rs.	Rs.

To be signed by the person(s) making oath or affirmation.

ED-I-A.

FORM I-B

ESTATE DUTY

Statement of Immovable Property (including leasehold) other than agricultural lands

Identification No.	Description of property including situation (if the property is leasehold for years, the unexpired term, as at the date of death of the deceased, should be stated.)	Rental, if let	If unlet, the gross annual value
1	2	3	4
		Rs.	Rs.

Note.—The description and situation of the property should be such as to enable it and its boundaries to be clearly identified.

Nature of deductions from gross annual value	Amount of an- nual deductions	Net annual value	Estimated principal value as at the date of death, and, if since sold, gross amount realised and date of com- pletion of sale
5	6	7	8
	Rs.	Rs.	Rs.

To be signed by the person(s) making oath or affirmation.

E.D.-I-A.

FORM I-C

ESTATE DUTY

Statement of Agricultural land in the States of India

NOTES.—(1) Several allotments of land forming one property or managed as one estate should be entered as one item.

(2) If land is distributed over different States, the aggregate of such land in each State should be shown separately.

Description and situation							
Name of the State	Name of the District	Name of the Police station	Touzi No. or name of Pargana	Identification No. or No. of plots under settlement records	Deceased's share	Nature of the crop (paddy, jute, etc.)	Total acreage
1	2	3	4	5	6	7	8

Crop for one year to the date of death	Rental, if let	If unlet, the gross annual value	Annual deduction, if any	Net annual value	Land revenue payable	Estimated principal value as at the date of death and if since sold, gross amount realised and date of sale	Basis of valuation
9	10	11	12	13	14	15	16

To be signed by the person(s) making oath or affirmation.

E.D-I-A.

FORM I-D

ESTATE DUTY

Statement of property of the Hindu undivided family governed by Mitakshara, Marumakkattayam or Aliyasantana law of which the deceased was a co-purcener, as at the date of death.

Movable property		Details of Immovable property situated in India		Gross value of the estate
Situated in India	Situated outside India	Agricultural land (details as in form 1C)	Others	
1	2	3	4	5
				Rs.

Gifts of dispositions *bona fide* made by the Family within 2 years of the death of the deceased purporting to operate as an immediate gift *inter vivos* whether by way of transfer, delivery, declaration of trust, settlement upon persons in succession, or otherwise.

	Details of debts and encumbrances	Net value
6	7	8
		Rs.

To be signed by the person(s) making oath or affirmation.

E.D.-1-A

ESTATE DUTY

FORM 1-E

Notes to which reference is made in Form E.D.-1 by numbers or letters enclosed in brackets.

(1) Insert the name, full address and description of each person who joins in the declaration.

(2) Where it is claimed that the deceased was domiciled outside the States of India at the time of his/her death, insert the name of the country or the State in which he/she is considered to have been domiciled. The circumstances relied upon to establish such domicile should be set out in a statement attached to the declaration. The domicile of origin should always be given.

(3) Where the deceased died domiciled out of India, the Account No. 2 and Schedule No. 2 should not be filled in.

(4) Insert "no" if the fact is so, and strike out all words after "section 3".

(5) Insert "a" or "no" or add "s" to "power", as the fact may require, and if "no", strike out all remainder of paragraph after "property". The paragraph does not refer to the deceased's power in right of ownership to charge money on his/her own immovable property.

(6) Strike out paragraph if inappropriate.

(7) Where the consideration for the debt, either consisted of property derived from the deceased, or was given by any person who was at any time entitled to or amongst whose resources there was at any time included any property derived from the deceased, particulars should be furnished.

(8) A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property.

(9) If there is a right to reimbursement but it cannot be obtained, adapt the paragraph. A debt for payment of which the deceased was surety only must not be deducted, unless the amount guaranteed has ripened from a mere liability into a debt and is actually recoverable from his estate.

(10) Adapt as the circumstances require.

(11) Insert the name of each deponent.

(12) The Declaration is in the nature of an affidavit and liable to stamp duty at the rates prevailing in the State in which the document is executed or, where the document executed in a particular State is presented in another State, at the rates prevailing in the State in which it is presented, whichever is the higher.

(A) Where securities have been valued according to the official list of a recognized stock exchange, a copy of that list should be attached, but where there is no official market quotation the estimate of principal value should be supported by other published quotations or broker's certificates, or letters from the secretaries of the companies.

Any such certificate or letter should show either the date, price and amount of recent sales in the open market, or particulars of the last three years' dividends. No apportionment of the dividend is necessary, where they are "ex-dividend", the valuation.

If there have been no such recent sales, the date, price and amount of the last sale in the open market should be given.

If any bonus has been distributed, the fact should also be stated.

(B) Where the securities are "cum dividend" on the day of the deceased's death no apportionment of the dividend is necessary; where they are "ex-dividend", the whole of the dividend valued as on that day should be included.

(C) The name or names of the banks should be stated.

(D) If the interest or power was derived under a will or intestacy, state name and date of death of the testator or intestate, but, if under a deed, state the date, together with names and addresses of the trustees and if the deed has been already produced give the official reference appearing upon it.

(E) A valuation should normally be annexed; details and individual values of items valued at Rs. 500 and upwards should be given.

(F) A valuation must be annexed.

(G) These words to be struck out where the amount is actually ascertained.

(H) No mortgage debt created by the deceased himself is to be deducted unless such debt was created *bona fide* for full consideration in money or money's worth wholly for the deceased's own use and benefit.

(J) Particulars should be stated of all interests in expectancy and movable property whether vested or contingent

(K) Particulars should be stated of all interests in expectancy in immovable property.

(L) A statement of any debts payable by law out of the property in Account No. 1, but which cannot be deducted for the purpose of duty, should be annexed to the Schedule, for information.

Where a debt is claimed to be due to the husband or wife, or any other member of the deceased's family a full explanation should be given and evidence of the debt should be annexed.

A mortgage debt not created by the deceased himself but charged on immovable property which was acquired by the deceased subject to the mortgage is primarily payable out of such immovable property and must not be deducted against the movable property.

Where the debt is for "money lent" or "over draft" to a bank the date of the loan and particulars of the security if any, given or if none, the facts relied on as showing that the debt is legally recoverable should be stated.

(M) Deduction may be claimed here, (a) of any duty payable in any foreign country by reason of the deceased's death in respect of property situate in that foreign country and included in the Account No. 2 and (b) of an amount not exceeding 5 per cent. of the value of any property in the Account No. 2 representing additional expense incurred in administering or realising such property by reason of its being situate out of the States of India; see also note (L) above.

(N) Under section 34 of the Act, the following properties are not to be included in the principal value of the estate:

- (1) Property in which the deceased had never any interest. (For this item separate Account in Form E.D.-1 is to be filed).
- (2) Household goods, including tools of artisans, agricultural implements or any other tools or implements as were necessary to the deceased to enable him to earn his livelihood, to the extent of rupees two thousand and five hundred in value.
- (3) Books not intended for sale.
- (4) Wearing apparel, but not including any precious or semi-precious stones or ornaments worked or sewn into the wearing apparel.
- (5) Drawings, paintings, prints, manuscripts, works of art or archaeological or scientific collections which are of national, scientific or historical interest and which are retained in the family of the deceased and dealt with or disposed of in accordance with such conditions as the Board may prescribe, or which are given absolutely or bequeathed to Government or to any University or other public institution.
- (6) Drawings, paintings, photographs, prints, manuscripts and any other heir-loom, not falling within item (5) above, which are retained in the family of the deceased and are dealt with or disposed of in accordance with such conditions as the Board may prescribe and are not intended for sale.
- (7) Any one building in the occupation of a Ruler declared by the Central Government as his official residence under Paragraph 13 of the Merged States (Taxation Concessions) Order, 1949, or Paragraph 15 of the Part B States (Taxation Concessions) Order, 1950.
- (8) Property belonging to the deceased who was a member of the armed forces of the Union and who was killed in action during operations against an enemy.

The following kinds of property are to be included in the principal value of the estate for the purpose of rate; but no duty shall be payable in respect of such properties to the extent specified against each of them:—

- (a) Gifts for public charitable purpose made within six months of death to the extent of Rs. 2,500.
 - (b) Gifts for any other purpose within 2 years of death, to the extent of Rs. 1,500.
 - (c) Proceeds of insurance policy taken out for the purpose of paying estate duty or assigned to the President of India for the said purpose, to the extent of duty payable;
 - (d) Moneys deposited with the Government for the purpose of paying estate duty, to the extent of duty payable;
- Provided that the moneys in respect whereof no estate duty shall be payable either under item (c), or item (d) or under both, shall not exceed rupees fifty thousand in the aggregate.
- (e) Insurance proceeds on the life of the deceased to the extent of Rs. 5,000.
 - (f) Moneys earmarked under a policy of insurance or under a declaration of trusts or settlement for the marriage of any of the female relatives dependent on the deceased for necessities of life to the extent of Rs. 10,000 for each of such relatives.
 - (g) Agricultural land in any State in India not specified in the First Schedule to the Act.
 - (h) Interests of all lineal descendants of the deceased in the Joint family property of Hindu family governed by the Mitakshara, Marumakkattayam or Aliyasantana law.

If exemption is claimed on any of these items a separate list of such items with full details should be attached.

E.D. 2

APPENDIX II

GOVERNMENT OF INDIA

ESTATE DUTY

In the office of the Controller of Estate Duty..... Circle
the19 .

APPLICATION UNDER THE PROVISIONS OF SECTION 67.

[See rule 26(1)]

In the Estate of..... Official Reference No. E.D./
file.....19 .

Application is hereby made to the Controller of Estate Duty to grant a certificate that the Estate Duty determined by the Controller as payable on the assessment made under section 58 has been paid by the person accountable.

Signature of applicant(s)

[person(s) accountable].

Date.....19

E.D. 3

GOVERNMENT OF INDIA

ESTATE DUTY

Controller of Estate Duty, Circle No. the19

CERTIFICATE UNDER SECTION 57

[See rule 26(2)]

In the Estate of..... Official Reference No. E.D./
file.....19 .

It is hereby certified that the estate duty payable on provisional assessment under sub-section (1) of section 57 of the Estate Duty Act, 1953, has been paid or will be paid or that no estate duty is due in respect of the property hereinafter described as passing on the death of.....late of.....who died on the.....day of.....19 ..

(NOTE.—This certificate merely entitles a person to grant of representation or succession certificate and does not release the property mentioned in the certificate from the charge created section 74 of the Estate Duty Act, 1953.)

The property hereinbefore referred to

Assistant*
Deputy* Controller of Estate Duty.

Date.....

Place.....

* Delete the items not applicable.

Form E.D. 5-A

APPENDIX III

GOVERNMENT OF INDIA

ESTATE DUTY

FORM OF RETURN FOR SMALL ESTATES WHERE A GRANT OF REPRESENTATION IS NOT REQUIRED AND EXEMPTION FROM ESTATE DUTY IS CLAIMED IN REASON OF THE SMALLNESS OF THE ESTATE

[See Rule 20-A]

This form should be transmitted to the Assistant Controller of Estate Duty having jurisdiction over the deceased's estate.

An Account* of the Estate of**.....of.....who died on the.....day of.....19 .., delivered by*** ..

Description of property	Value as at the date of death
-------------------------	-------------------------------

I. Immovable Property—

(i) Agricultural land

(Give area, locality and land revenue paid if necessary in a separate statement)

(ii) Non-agricultural property

(Give description, locality, rent receivable, etc., if necessary in a separate statement)

Rs.

Description of property	Value as at the date of death
Rs.	
2 Movable Property	
(i) Cash in the House and/or lockers, etc.	
(ii) Jewellery in the House and/or lockers	
(iii) Furniture, wearing apparel, etc.	
(iv) Deposits with Post Office, Banks, Co operative Societies & other debts due to the deceased (Give details separately, if necessary)	
(v) Govt. securities, National Savings Certificates (Give details separately, if necessary)	
(vi) Life Assurance policies	
(vii) Stocks, shares and debentures (Give details)	
3. Cassor of interest	
(i) In joint family property of a Hindu family governed by Mitakshara, Marumakkattayam, or Aliyasantana law	
(ii) In any settled property, annuity, etc in which the deceased had life-interest [See observation No. 1 overleaf as to assets (if any) nominated by the deceased in favour of any person]	
4 Interest of all lineal descendants in property of a Hindu family governed by Mitakshara, Marumakkattayam or Aliyasantana law	
5 Any other property or money not included in the above (Give details)	
Deductions	
Actual funeral expenses (deduction will be allowed of actual expenses or one thousand rupees whichever is the less)	
Debts due by the deceased including any mortgage debt, dower debt etc (Give details separately as to when the debt was incurred and for what purpose)	
OBSERVATIONS	ANSWERS
1. Nominations	
Did the deceased during his lifetime nominate any moneys or assets of any description in favour of any person ?	
If so, please furnish particulars	
2 Money and Other Property held jointly	
Was the deceased joint owner of any money, Post Office Savings Bank or other bank accounts, Stocks and Bonds, Savings Certificates, money invested in other Government securities or other stocks and shares, or any other property ?	
If so, please give particulars and state —	
(a) The date of purchase, investment or deposit	

OBSERVATIONS

ANSWERS

(b) Why the property was placed in the joint names ? Was it the intention that the survivor should take the whole ?

(c) The names and relationship of the joint holders.

(d) By whom the money was provided and how much by each.

(e) In the case of husband and wife, if the wife provided any of the money, how she acquired the means to do so.

(All the above questions should be answered where there is joint property of any kind.)

3. *Gifts Inter Vivos.*

(a) Did the deceased make any gift or gifts of money or other property within two years of his death ? If so, give details :

(b) Did the deceased, at any time, make any gifts :—

(i) reserving to himself life or other interest therein ? or

(ii) providing for himself any benefit by contract or otherwise ; or

(iii) not to his entire exclusion ;

If so, please furnish full particulars of all such gifts.

4. *Life Interests:*

Was the deceased in receipt of any annuity, or interest for life in any property other than the property shown in the account of the estate overleaf ?

If so, please give particulars.

If the deceased was entitled to the annuity or life interest under a will, the full name and date of death of the testator should be stated ; if under a deed, the original or full copy should be sent for perusal.

5. *Policies of Insurance.*

Has any money (other than the money shown in the account of the estate overleaf) become payable on the death under any policy of insurance effected either by the deceased or by any other person, or under any new paper insurance ?

If so, please give particulars.

6. *Annuities, Pensions, Gratuities, etc.*

Has any annuity or sum of money become payable upon the deceased's death to any person under any provident, superannuation, pension or other fund or scheme, or otherwise ?

If so, please give particulars.

(7) In respect of which items is a certificate of exemption required ?

Declaration —I do hereby declare that this Account and the Answers to the Observations above are true, correct and complete to the best of my knowledge and belief.

Signature..... Date.....

(The person by whom this account is delivered should sign it here.)

NOTE : *The account should show the position as at the date of death of the deceased.

**State the name, last address and occupation of the deceased and if a female whether married, single or a widow.

***State the name and address of the person by whom this account is delivered and how related to or connected with the deceased.

APPENDIX IV

E.D. 6

GOVERNMENT OF INDIA

ESTATE DUTY

Office of the Controller of Estate Duty, Circle No.....
the.....19

DISCHARGE CERTIFICATE WHERE NO DUTY IS PAYABLE

[See rule 26(4)]

In the Estate of.....Official Reference No. E.D./
file.....19

It is hereby certified that there is no claim for Estate Duty under the Estate
Duty Act, 1953, in respect of the property hereinafter described as passing on
the death of.....late of.....
who died on the.....day of.....19

The property hereinbefore referred to

Assistant*
Deputy* Controller of Estate Duty.

Date.....

Place.....

* Delete the items not applicable.

E.D. 7

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5) (a)]

NOTICE OF DEMAND UNDER SECTION 73 OF THE ESTATE DUTY ACT,
1953.

To

.....
.....
.....

This is to give you notice that in the matter of the estate of.....
of.....who died on.....19, the sum of
rupees.....has been determined as payable as
Estate Duty*
penalty.
interest.

Out of this, a sum of rupees.....has already been paid.

2. Without prejudice to your joint/several liability for the full amount of
duty* you are required to pay a sum* of.....
the balance of* rupees.....on or before the.....19, to the
Treasury Officer*

Sub-Treasury Officer*

Agent, State Bank of India*

Reserve Bank of India* when you will be granted a receipt.

A chalan is**

Two chalans are** enclosed for the purpose.

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied to Estate Duty under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

4. If you intend to appeal against the assessment/penalty you may present an appeal to the Appellate Controller within thirty days of receipt of this notice in the form prescribed under section 62 of the Estate Duty Act, 1953, duly verified as laid down in that form, but no appeal will lie against an order under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, unless the duty has been paid before the appeal is filed.

Assistant*
Deputy* Controller

Date.....

Place.....

* Delete the items not applicable.

** Separate chalans should be used in respect of estate duty on agricultural lands and estate duty on property other than agricultural lands.

APPENDIX V

E.D. 7A

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5(b))]

NOTICE OF DEMAND UNDER SECTION 73 OF THE ESTATE DUTY ACT, 1953, FOR PAYMENT OF DUTY PROVISIONALLY ASSESSED UNDER SECTION 57 OF THE ACT.

To

.....
.....
.....

This is to give you notice that in the matter of the estate of..... who died on.....19, the sum of rupees..... has been provisionally determined as payable by you as estate duty under section 57 of the Estate Duty Act, 1953.

2. Without prejudice to your joint/several liability for the full amount of duty, you are required to pay the sum of rupees.....

on or before.....to the
Reserve Bank of India*, when you will be granted a receipt. A chalan** is

enclosed for the purpose. Two chalans** are

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

Assistant*
Deputy* Controller

Date.....

Place.....

* Delete the items not applicable.

** Separate chalans should be used in respect of estate duty on agricultural lands and estate duty on property other than agricultural lands.

APPENDIX V—contd.

E.D. 7B

E.D.I.R. No.....

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(5) (c)]

NOTICE OF DEMAND UNDER SECTION 20A OF THE ESTATE DUTY ACT, 1953.

To

.....

This is to give you notice that the sum of rupees..... has been determined as payable by you under section 20A of the Estate Duty Act, 1953 as estate duty in respect of the interest in your Company of the latewho died on.....

2. You are required to pay the above sum on or before to the Treasury Officer*

Sub-Treasury Officer*

Agent, State Bank of India*

Reserve Bank of India*
is enclosed for the purpose.

when you will be granted a receipt. A chalan

3. If the amount is not paid on or before the date specified above, please note that you will be liable under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, to a penalty which may be as great as the duty due from you.

4. If you intend to appeal against the assessment/penalty you may present an appeal to the Appellate Controller within thirty days of receipt of this notice in the form prescribed under section 62 of the Estate Duty Act, 1953, duly verified as laid down in that form, but no appeal will lie against an order under sub-section (1) of section 46 of the Indian Income-tax Act, 1922, as applied under sub-section (5) of section 73 of the Estate Duty Act, 1953, unless the duty has been paid before the appeal is filed.

Assistant*
Deputy* Controller

Date.....

Place.....

* Delete the items not applicable.

APPENDIX VI

E. D. 8

ESTATE DUTY ASSESSMENT/ REFUND FORM

[See rule 26(5) (a)]

Serial No.

State	Code No.
Circle	Code No.
E.D.I.R. Number	
Financial year in which assessment is completed.....	SECTION.....
Assistant/Deputy Controller	
Name of the deceased	
Last known address	
Date of death	
Domicile of the deceased	
Name & Address of the person accountable	
Date of provisional assessment	

APPENDIX—VI—*contd.*

Details of property	Code No.	Principal value of interest in Jt. Hindu Family	Principal value of property of any other kind	Total value of property	Remarks
I	2	3	4	5	6
A. IMMOVABLE PROPERTY IN INDIA—					
(i) Agricultural property situate in the STATE (S) of	III				
(ii) Non-agricultural property situated in the State(s) of	III 2				
Total of Section A.					
B. MOVABLE PROPERTY IN INDIA—					
(i) Government Securities	211				
(ii) Stocks, shares & Debentures	212				
(iii) Cash including fixed deposits	213				
(iv) Life Insurance proceeds	214				
(v) Business assets including share in partnership & Goodwill	215				
(vi) Precious stones, jewellery and works of art	216				
(vii) Household goods, Vehicles, Furniture, etc.	217				
(viii) Slice of the assets of controlled companies	218				
(ix) Others	219				
Total of Section B.					
C. MOVABLE PROPERTY OUTSIDE INDIA—					
(i) Government Securities	311				
(ii) Stocks, shares & Debentures	312				
(iii) Cash including fixed deposits	313				
(iv) Life Insurance proceeds	314				
(v) Business assets including share in partnership and goodwill	315				
(vi) Precious stones, jewellery and works of art	316				
(vii) Household goods, vehicles, furniture, etc.	317				
(viii) Slice of the assets of controlled companies	318				
(ix) Others	319				
Total of Section C.					
D. NET VALUE OF INTEREST OF ALL LINEAL DESCENDANTS OF THE DECEASED IN JOINT FAMILY PROPERTY					
	321				
E. Total of Sections A, B, C & D.					

APPENDIX VI—contd

1	2	3	4	5	6
F DEDUCTIONS—					
(i) Funeral expenses s 44	711				
(ii) <i>Bona fide</i> debts and encumbrances s 44	712				
(iii) Dower Debts s 44	713				
(iv) Cost of administering or realising foreign property s 48	714				
(v) Duty paid in a non reciprocating country s 49	715				
Total Deductions					

**G. PRINCIPAL VALUE OF ESTATE
(E MINUS F)**

	Duty Rs	nP	Remarks
--	------------	----	---------

H. DUTY PAYABLE ON G**I. AVERAGE RATE OF DUTY (PFR CENT)**

	Code No	AMOUNT		Total	Remark
		Joint Hindu Family	Other Kind		

**J SUMS INCLUDED IN PRINCIPAL
VALUE ON WHICH ESTATE
DUTY IS NOT PAYABLE—**

(a) Gifts for public charitable purposes s 33(1)(a)	411				
(b) Gifts for any other purpose s. 33(1)(b)	412				
(c) Moneys payable under Insurance policy for paying estate duty s 33(1)(f)	413				
(d) Moneys deposited with Government for paying Estate Duty s 33(1)(g)	414				
(e) Proceeds of Insurance Policy on life of the deceased s 33(1)(h)	415				
(f) Moneys earmarked for the marriage of female relatives s 33(1)(k)	416				
(g) Agricultural lands in non-scheduled States s 34(2)(ii)	417				
(h) Interests of all lineal descendants in joint family property s 34(2)(iii)	418				
(i) Interest in expectancy (DEMAND deferred under s. 38)	419				
Total of Section J.					

Rs. nP. Remarks

K. Amount of relief due (I × J)

	1	2	3	4	5	6
--	---	---	---	---	---	---

L Balance (H—K)

M DEDUCT—	Code No
(a) Estate Duty paid in a reciprocating country ₹ 30	511
(b) Allowance for quick succession ₹ 31	512
(c) Rebate on agricultural land ₹ 35(3)	513
(d) Allowance for sum paid for obtaining probate etc ₹ 50	514
(e) Gift-tax already paid in respect of property included in the Estate ₹ 50A	515

Total Deductions M.

N DUTY PAYABLE (L—M)

O PAYMENTS ALREADY MADE—

(a) Tax on provisional assessment u/s 57	611
(b) secured under policy of insurance u/s 33(1)(f)	612
(c) money deposited with Government u/s 33(1)(g)	613
(d) Other payments	614

Total of Section O

P Balance	<u>Payable</u>	(N—O)
	<u>Refundable</u>	

Q. (i) Interest charged u/s 53 :

(ii) Interest charged u/s 70	
(iii) Penalty levied u/s 60	
(iv) Penalty levied u/s 72	

R Total sum payable/refundable

In words Rupees	Naya paisa
-----------------	-----------------

Number of Notice of Demand/Refund Voucher

Place

Date

Assistant*	Controller
Deputy*	

*Delete the items not applicable.

APPENDIX VII

E.D. 9A

GOVERNMENT OF INDIA

ESTATE DUTY

[See Rule 26(6A)]

FORM OF APPEAL UNDER SECTION 62 OF THE ESTATE DUTY ACT, 1953.
BEFORE THE APPELLATE CONTROLLER

The.....day of.....19 .

In the matter of the estate of deceased, of
 who died on the.....day of.....19 and was residing
 at P.O. District State.....
 sheweth as follows:—

*1. Your petitioner(s) is the accountable person(s) in respect of the above
 are
 Estate.

*2. Under the Estate Duty Act, 1953—

(a) the principal value of the estate which passed or was deemed to pass
 on the deceased's death has been determined at.....

or

(b) the amount of Estate Duty payable by your petitioner(s) has been
 determined at.....

or

(c) the amount of penalty levied on your petitioner(s) is.....

or

(d) the liability to pay duty in respect of the above estate has been
 fixed on the petitioner(s) by the Assistant Controller of Estate
 Duty Deputy

and

the Notice of Demand attached hereto was served upon your petitioner(s) on
19 .

*3. Your petitioner(s) claim(s) that in respect of the estate which passed
 or was deemed to pass on the deceased's death:—

(a) the principal value work out at.....

or

(b) the amount of duty payable works out at.....**

or

(c) the amount of penalty works out at.....**

or

(d) no penalty is payable by your petitioner(s),

and

that on the death of the said deceased no other property passed or may be deem-
 ed to have passed.

On the ground(s) stated below, your petitioner(s) therefore pray(s) that*

(a) the deceased's estate may be valued accordingly

or

(b) the duty may be fixed accordingly

or

(c) the amount of penalty may be reduced accordingly

or

(d) $\frac{\text{he}}{\text{they}}$ may be declared not liable to penalty

or

(e) $\frac{\text{he}}{\text{they}}$ may be declared not to be accountable for duty.

4. The address for service of notices on the petitioner(s) is.....

***Signature(s).

Grounds of Appeal

- 1.
- 2.
- 3.
- 4.
- 5.

Form of Verification

$\frac{\text{I}}{\text{We}}$

the petitioner(s) named in the above petition, do declare that what is stated therein is true to the best of $\frac{\text{my}}{\text{our}}$ information and belief.

***Signature(s).

N.B.—*Delete the inappropriate words.

** The duty or penalty need not be entered by the appellant(s) if the grounds of appeal indicate clearly the objections to the duty or penalty, as the case may be, determined by the $\frac{\text{Assistant}}{\text{Deputy}}$ Controller of Estate Duty.

*** The form of appeal and the form of verification appended thereto, shall be signed by the executor, manager or 'Karta' of a Hindu joint family, trustee, guardian, Committee or any other person to whom any property of the deceased passes or in whom it is vested or who takes possession of or intermeddles with the estate or by the person(s) on whom the liability/obligation to pay estate duty has been fixed.

E.D. 9B

GOVERNMENT OF INDIA

ESTATE DUTY

[See Rule 26(6B)]

FORM OF APPEAL UNDER SECTION 63 OF THE ESTATE DUTY ACT, 1953
IN THE APPELLATE TRIBUNAL

No.....of 19.....

Appellant Versus Respondent.

The State or Union territory in which
the assessment was made.Assistant/Deputy Controller passing the
original order.Section of the Estate Duty Act, 1953, under
which the Assistant/Deputy Controller
passed the Order.Appellate Controller determining the
appeal.Date of service of the order of the Appel-
late Controller.Address to which notices may be sent to the
appellant.Address to which notices may be sent to the
respondent.

Relief claimed in appeal.

Grounds of Appeal

- 1.
- 2.
- 3.
- 4.

etc.

Signed
(Appellant)

Signed

(Authorised representative, if any).

Verification

I/We,, the appellant(s), do
hereby declare that what is stated above is true to the best of ^{my} information
and belief, _{our}

Verified to-day the.....day of.....19 ..

Signed

N.B.—1. The memorandum of appeal shall be accompanied by (i) two copies thereof, (ii) the original copy of the order appealed against or a certified copy thereof together with a copy of the same and (iii) two copies of the order of the Assistant or Deputy Controller relating thereto.

2. The memorandum of appeal in the case of an appeal by an accountable person must be accompanied by a fee of one hundred rupees. It is suggested that the fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Controller and the triplicate chalan sent to the Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

3. The memorandum of appeal shall be written in English and shall set forth, concisely and under distinct heads, the grounds of appeal without any argument or narrative and such grounds shall be numbered consecutively.

APPENDIX VIII

M.D. 10A.

GOVERNMENT OF INDIA

ESTATE DUTY

[See rule 26(7A)]

FORM OF REFERENCE APPLICATION UNDER SECTION 64(1) OF THE
ESTATE DUTY ACT, 1953

BEFORE THE APPELLATE TRIBUNAL.....

The day of 19

In the matter of the estate of (name of the deceased) of
64 R.A. No. 195 /5 , (to be filled in by the office)

(Applicant) V (Respondent)

State or union territory from which the application is filed.....

Number of the appeal which gives
rise to the reference.

The applicant states as follows:—

1. That the appeal noted above was decided by the Appellate Tribunal on.....
2. That the order in appeal was served on the applicant on.....
3. That the facts which are admitted and/or found by the Appellate Tribunal and which are necessary for drawing up a statement of the case, are stated in the enclosure for ready reference.

4. That the following questions of law arise out of the order of the Appellate Tribunal:—

- (1)
- (2)
- (3)

5. That the applicant, therefore, requires under sub-section (1) of section 64 of the aforesaid Act that a statement of the case be drawn up and the questions of law raised in paragraph 4 above be referred to the High Court.

6. That the documents or copies thereof, as specified below (the translation in English of the documents, where necessary, is annexed) be forwarded to the High Court with the statement of the case.

Address.

Signature of the applicant.

Date

Signature of authorised
representative, if any.

Date.

Please note:

(1) The application must be made within *ninety* days of the date upon which the applicant is served with the order of the Appellate Tribunal which gives rise to the reference.

(2) Where the application is made by an accountable person, it must be accompanied by a fee of rupees one hundred. The fee should be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India, after obtaining a chalan from the Controller. The Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

(3) Where the accountable person is the applicant, against 'respondent' should be shown the Controller of Estate Duty concerned.

APPENDIX IX

E.D. 13A.

GOVERNMENT OF INDIA

ESTATE DUTY

[See Rule 26(10A)]

APPLICATION FOR REFERENCE TO THE ARBITRATION OF TWO VALUERS
UNDER SECTION 63(6) OF THE ESTATE DUTY ACT, 1953

BEFORE THE APPELLATE TRIBUNAL

The day of 19 .

In the matter of the estate of deceased who died on the day of and in the matter of the appeal under section 63(1) which was preferred before the Appellate Tribunal on against the order of the Appellate Controller of Estate Duty:—

I/We, the person(s) accountable in respect of the above Estate Assistant Controller/Deputy Controller of Estate Duty do hereby apply to the Appellate Tribunal to refer the question of disputed valuation of the property described hereinafter to the arbitration of two valuers as provided in sub-section (6) of section 63 of the Estate Duty Act, 1953.

The property hereinbefore referred to—

2. The valuer nominated by the applicant(s) is Shri of who is one of the valuers appointed by the Central Government under sub-section (3) of section 4 of the Estate Duty Act, 1953.

3. The applicant(s) has/have deposited the *costs of arbitration as required by rule 39-A(13) of the Estate Duty Rules, 1953.

4. A copy of this application has been forwarded to the Controller of Estate Duty persons accountable in respect of the above Estate.

Signature(s).

Accountable person/persons
Assistant/Deputy Controller.

*The amount may be credited in the Treasury or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a chalan from the Controller of Estate Duty and the triplicate chalan sent to the Appellate Tribunal as evidence of payment along with this application. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.

[No. F. 12(5)/59.ED.]

D. SUBRAMANIAN, Secy.

CUSTOMS

New Delhi, the 9th April 1960

G.S.R. 396.—In exercise of the powers conferred by section 100A of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following amendment in the Manufacture in Customs Bond (General) Rules, 1960 G.S.R. 214—dated the 27th February, 1960, namely:—

Amendment

In the Schedule of the said rules after item 10 and the entry relating thereto the following entry shall be inserted, namely:—

"11. Ship Scrap."

[No. 32/F. No. 34/214/59-Cus.IV.]

M. C. DAS, Secy.

MINISTRY OF TRANSPORT AND COMMUNICATIONS**(Departments of Communications and Civil Aviation)****(P. & T. Board)***New Delhi, the 28th March 1960*

G.S.R. 397.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules for recruitment to the posts of Vigilance Officers in the General Central Service, Class I in the Posts and Telegraphs Department, namely:—

**THE POSTS & TELEGRAPHS DEPARTMENT (VIGILANCE OFFICERS)
RECRUITMENT RULES, 1960.**

1. *Short Title.*—These rules may be called the Posts & Telegraphs Department (Vigilance Officers) Recruitment Rules, 1960.

2. *Scale of Pay.*—The scale of pay attached to the posts of Vigilance Officers shall be Rs. 600—40—1,000—1,000—1,050—1,050—1,100—1,100—1,150.

3. *Method of recruitment.*—Recruitment to the posts of Vigilance Officers shall be by transfer of officers of the Senior Time Scales of the Indian Postal Service, Class I and/or the Telegraph Engineering Service, Class I.

[4/5/59-SPA]

R. P. SINGH,
Director of Staff.**(Department of Transport)****(Transport Wing)****PORTS***New Delhi, the 30th March 1960*

G.S.R. 398.—In exercise of the powers conferred by sub-section (3) of section 3 of the Indian Ports Act, 1908 (15 of 1908), the Central Government is pleased to authorise Shri O. P. Sharma, Pilot, Vizagapatam Port, to pilot any ship at the Port of Vizagapatam with effect from the 27th January, 1960.

[No. 17-PE(40)/60.]

MISS I. INDIRA, Under Secy.

MINISTRY OF FOOD AND AGRICULTURE**(Department of Food)****ORDER***New Delhi-1, the 2nd April, 1960*

G.S.R. 399.—In pursuance of sub-clause (b) of clause 2 of the Wheat Roller Flour Mills (Licensing and Control) Order, 1957, the Central Government hereby appoints Shri R. M. Tulsiani, Assistant Director (Food), Gauhati as Inspector to exercise the powers and perform the duties of Inspector under the said Order within his jurisdiction, and makes the following further amendment in the notification of the Government of India in the Ministry of Food and Agriculture (Department of Food) S.R.O. 3082 dated the 25th September, 1957, namely:—

In the Schedule to the said Notification, for item 24, the following item shall be substituted, namely:—

“24. Shri R. M. Tulsiani, Assistant Director (Food), Gauhati.”

[No. 2/1/60-PY(FM).]

S. BANSI, Under Secy.

MINISTRY OF HEALTH

New Delhi-2, the 25th March 1960

G.S.R. 400.—The following draft of certain further amendments to the Prevention of Food Adulteration Rules, 1955, which the Central Government after consultation with the Central Committee for Food Standards proposes to make in exercise of the powers conferred by sub-section (2) of section 4 and sub-section (1) of section 23 of the Prevention of Food Adulteration Act, 1954 (37 of 1954), is hereby published for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after the 15th May, 1960.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified shall be considered by the Central Government.

Draft Amendments

In the said Rules—

1. In rule 6, in sub-rules (i) and (ii), after clause (d), the following clause shall be inserted, namely:—

“(e) the Director, Central Food Laboratory; or”

2. for sub-rule (3) of rule 7, the following sub-rule shall be substituted, namely:—

“(3) After the analysis has been completed he shall immediately supply to the person concerned a report in Form III of the result of such analysis;”

3. in rule 20, for the brackets and words “(including skimmed and separated milk)”, the brackets and words “(including toned, separated and skimmed milk)” shall be substituted;

4. in rules 34, 35 and 36, for the words “unfit for babies” the words “UN-SUITABLE FOR BABIES” shall be substituted;

5. in sub-rule (2) of rule 40, for the words “ten percentum” the words “twenty-five percentum” shall be substituted;

6. after rule 44-A, the following rule shall be inserted, namely:—

“44-B. No person in any State shall, with effect from such date as the State Government concerned may by notification in the Official Gazette specify in this behalf, sell or offer or expose for sale, or have in his possession for the purpose of sale, under any description or for use as an ingredient in the preparation of any article of food intended for sale;

(a) Kesari gram (*Lathyrus Sativus*) and its products;

(b) Kesari dal (*Lathyrus Sativus*) and its products;

(c) Kesari dal flour (*Lathyrus Sativus*) and its products;

(d) a mixture of Kesari gram (*Lathyrus Sativus*) and Bengal-gram (*Cicer Arietinum*) or any other gram;

(e) a mixture of Kesari dal (*Lathyrus Sativus*) and Bengal-gram dal (*Cicer Arietinum*) or any other dal;

(f) a mixture of Kesari dal (*Lathyrus Sativus*) flour and Bengal-gram (*Cicer Arietinum*) flour or any other flour.

Explanation—The equivalents of Kesari gram in some of the Indian languages are as follows:

Hindi—Kesari or Khisari	
Sanskrit—Triputi	
Bengali, Malayalam, Tamil and Oriya	} Khesari
Telgu—Lamka	
Gujrati and Marathi—Lakh.	

7. in rule 50—

(a) in sub-rule (7) for the words “hotels and restaurants” the words “hotels, restaurants and other food stalls” shall be substituted.

(b) for sub-rule (13) the following shall be substituted, namely:—

“(13) An itinerant vendor granted a licence under these rules, shall carry a metallic badge on his arm showing clearly the licence number, the nature of articles for the sale of which the licence has been granted, his name and address, and the name and address of the owner for whom he is working, if any. His containers of food and the vehicle shall also be properly marked as required under these rules. In addition to the metallic badge the vendor shall carry an identity card with his photograph and the number of the licence. The identity card shall be renewed every year;”

8. in the table under rule 55, for the entry 5 in col. I, the following entry shall be substituted, namely:—

“5. Other Non-alcoholic wines, cordials, fruit juices, fruit syrups, fruit beverages, fruit drinks, and other beverages sweetened and unsweetened”

9. in Appendix ‘B’—

(i) in item A.01.01, after the words “colouring substances, the words “and permitted preservatives” shall be inserted;

(ii) in item A.05.08, after clause (d) the following clause shall be inserted namely:—

“(e) Lime expressed as calcium oxide shall not exceed one percent.”

(iii) in item A.05.09—

(a) in the first paragraph for the words “it shall contain”, the words “The seeds of Lesser Cardamom shall contain” shall be substituted; and

(b) in the second paragraph for the words “and shall contain”, the words “and the seeds of Bara Illayachi shall contain” shall be substituted.

(iv) in item A.07.03, for the words “Fliche’s test should be negative,” the words “Tests for commercial Invert sugar as described in the A.O.A.C. shall be negative.”

(v) in item A.11.01, the following shall be inserted as second paragraph namely:—

“The standards prescribed for milk shall apply for boiled milk also.”

(vi) in item A.11.09, the following shall be inserted as third paragraph, namely:—

“It shall not contain any ingredient not found in milk except the coagulating agent used.”

(vii) for item A.12, the following item shall be substituted namely:—

"A.12. Margarine means any article of food which resembles butter in consistency, appearance and moisture content. It shall contain at least 80 percent of vegetable oils or a mixture of vegetable oils with hydrogenated vegetable oils and not more than 16 percent of moisture. It shall contain not less than 5 percent of its weight of lill oil, but sufficient so that when the separated fat is mixed with refined groundnut oil in the proportion of 20:80, the red colour produced by the Baudouin test shall not be lighter than 20 red unit in a 1 cm. cell on a Lovibond Scale. Margarine may be prepared with or without the addition of salt and shall not contain any added colouring matter.

It shall contain not less than 25 I.U. of vitamin 'A' per gramme "

(viii) in item A.16.08, the entry "(iii) Cider Vingar" shall be omitted

(ix) in item A.16.09, the entry "(c) Cider Vinegar" shall be omitted.

(x) in item A.18.01, the words "and selving it" shall be omitted

[No. F. 14-41/59-P.H.]

T. V. ANANTANARAYANAN, Under Secy.

MINISTRY OF WORKS, HOUSING & SUPPLY

New Delhi, the 30th March 1960

G.S.R. 401.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President, after consultation with the Union Public Service Commission, hereby directs that the following amendments shall be made in the recruitment rules applicable to Gazetted Posts in the Department of Explosives, Ministry of Works, Housing and Supply:—

In the said rules, in column 9:

- (i) against the post of Chief Inspector of Explosives, for the present entry, the word and figure "1 year" shall be substituted.
- (ii) against all the other posts, for the existing entries, the word and figure "2 years" shall be substituted.

[No. S&PII-9(1)/59]

M. N. KALE, Under Secy.

MINISTRY OF LABOUR & EMPLOYMENT

New Delhi, the 31st March 1960

G.S.R. 402.—In exercise of the powers conferred by section 38 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following further amendments in the Industrial Disputes (Central) Rules, 1957, the same having been previously published as required by sub-section (1) of the said section namely:—

Amendments

- (1) in rule 34, after the words "Fourth Schedule" the words "to the Act" shall be inserted and the following sentence and proviso shall be added at the end, namely:—

"The notice shall be displayed conspicuously by the employer on a notice board at the main entrance to the establishment and in the Manager's Office;

Provided that where any registered trade union of workmen exists, a copy of the notice shall also be served by registered post on the Secretary of such union";

- (2) rule 35 shall be omitted;

(3) for Form E, the following Form shall be substituted, namely:—

"FORM E

(See rule 34)

Notice of change of service conditions proposed by an employer

Name of employer

Address

Dated the..... day of.....196 .

In accordance with section 9A of the Industrial Disputes Act, 1947, I/we hereby give notice to all concerned that it is my/our intention to effect the change/changes specified in the annexure, with effect from in the conditions of service applicable to workmen in respect of the matters specified in the Fourth Schedule to the said Act.

Signature

Designation.

ANNEXURE

(Here specify the change/changes intended to be effected).

Copy forwarded to

- (1) the Secretary of registered trade union, if any.
- (2) Conciliation Officer (Central), (here enter office address of the Conciliation Officer in the local area concerned).
- (3) Regional Labour Commissioner (Central) Zone.
- (4) Chief Labour Commissioner (Central), New Delhi."

[No. LRI-1(139)/59-IDR(Am)-XI.]

A. L. HANDA, Under Secy.

